

Hearing Date: March 18, 2010 at 10:00 a.m.

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

DPH HOLDINGS CORP., *et al.*,

Reorganized Debtors.

Chapter 11 Case

Case No. 05-44481 (RDD)

(Jointly Administered)

**RESPONSE BY MARQUARDT GmbH IN OPPOSITION TO REORGANIZED
DEBTORS' FORTY-FOURTH OMNIBUS CLAIMS OBJECTION
PURSUANT TO 11 U.S.C. § 502(b) AND (d) AND FED. R. BANKR. P. 3007**

Marquardt GmbH ("Marquardt"), by and through its counsel, Bond, Schoeneck & King, PLLC, as and for its opposition to the Forty-Fourth Omnibus Claim Objection filed by the Reorganized Debtors herein, respectfully sets forth as follows:

1. Marquardt is the holder of a general unsecured claim in the captioned case in the amount of \$875,135.40, Proof of Claim No. 12161 (the "Claim"), for goods sold and delivered to debtor Delphi Automotive Systems, LLC.
2. On or about February 3, 2010, the Reorganized Debtors herein served a Notice of Objection to Claim upon Marquardt seeking to disallow the Claim on the ground that there allegedly are certain preference-related claims pending against Marquardt. The Notice of

Objection to Claim was served in connection with the Forty-Fourth Omnibus Claim Objection (the "Claim Objection") filed by the Reorganized Debtors in this case and seeks to disallow the Claim on the grounds that Marquardt is a defendant in an avoidance action arising under 11 U.S.C. §§ 542-545, 547-550 or 553 and the Claim is potentially subject to disallowance pursuant to 11 U.S.C. § 502(d).

3. Upon information and belief, a Complaint seeking to recover alleged pre-petition preferential transfers made by Delphi Corporation and/or its affiliates to Marquardt (the "Complaint") was filed under seal with this Court during 2007. To date, Marquardt has not been served with a copy of the Complaint or been provided with a courtesy copy or summary of the allegations.

4. Without the ability to review the allegations contained in the Complaint, Marquardt is unable to determine whether the Reorganized Debtors are entitled to the relief requested in the Claim Objection. The allegations contained in the Complaint may be subject to complete defenses to be asserted on behalf of Marquardt, and as such, the relief requested in the Claim Objection would be inapplicable.

5. The relief requested in the Claim Objection is, therefore, premature. Accordingly, until such time as Marquardt is served with the Complaint and has analyzed and responded to the allegations contained therein, the relief requested by the Reorganized Debtors in the Claim Objection should be denied.

WHEREFORE, based upon the foregoing, Marquardt GmbH respectfully requests that this Court enter an Order denying the relief requested against Marquardt in the Claim Objection, and granting such other and further relief as the Court deems just and proper.

Dated: March 8, 2010
Syracuse, New York

Respectfully submitted,
BOND, SCHONECK & KING, PLLC

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